

100810 Certification Requirements

(a)

Prior to receiving funds, a new contractor selected for funding under LIHEAP shall submit an accounting system report, signed by an independent certified public accountant or an independent State-licensed public accountant, or, in the case of a public agency, the financial officer responsible for providing required financial services to the contractor.

(b)

The report shall certify that the new contractor has established an adequate accounting system with internal controls to safeguard assets, check the accuracy and reliability of all accounting data, promote operating efficiency, and assure compliance with any other fiscal requirements provided for by law.